



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 22, 2020

Gary Muenster  
Chief Financial Officer  
ESCO TECHNOLOGIES INC  
9900A Clayton Road  
St. Louis, MO 63124-1186

**Re: ESCO TECHNOLOGIES INC**  
**Form 10-K for the fiscal year ended September 30, 2019**  
**Filed November 29, 2019**  
**File No. 1-10596**

Dear Mr. Muenster:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Michelle Marren, Controller